



JOHN NAIMO
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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March 8, 2016

TO: Supervisor Hilda L. Solis, Chair
Supervisor Mark Ridley-Thomas
Supervisor Sheila Kuehl
Supervisor Don Knabe
Supervisor Michael D. Antonovich

FROM: John Naimo
Auditor-Controller

SUBJECT: **COUNTY DEPARTMENTS' REVOLVING FUNDS AND REVOLVING
CASH TRUST FUNDS AS OF JUNE 30, 2015**

Attached are detailed reports on County departments' Revolving Fund and Revolving Cash Trust Fund (RCTF) assignments. The reports show the responsible County officer, fund number, account number, and amount for each assignment as of June 30, 2015. The Auditor-Controller (A-C) is required to file this report with your Board annually.

Background

On April 4, 1978, your Board adopted a resolution, pursuant to California Government Code Section 29321.1, authorizing the A-C to perform the functions of your Board to establish, discontinue, increase, or decrease Revolving Funds. Departments use Revolving Funds for small purchases, to make change, and for other specific purposes such as Cash Aid disbursements.

Similarly, on October 21, 1980, your Board adopted a resolution, pursuant to California Government Code Section 25252.6, authorizing the A-C to perform the functions of your Board to establish and determine the amount of RCTFs. Departments use RCTFs to expedite high volume refunds.

Summary of Activity

Total Revolving Fund assignments as of June 30, 2015 were \$10,289,125. The Children and Families First Proposition 10 Commission (Commission) accounted for \$8 million of the total Revolving Fund assignments. The Commission is required to keep its funds in the County Treasury. The remaining \$2,289,125 in Revolving Funds is assigned to various County departments as detailed in Attachment I. Total RCTF assignments as of June 30, 2015 were \$221,500 as detailed in Attachment II.

For Fiscal Year 2014-15, Revolving Fund assignments decreased by a net of \$456,165 and RCTF assignments decreased by \$4,000 due to the following:

- The Assessor decreased its Revolving Fund by \$3,360.
- The District Attorney decreased its Revolving Fund by \$450,000.
- The Treasurer and Tax Collector decreased one of its Revolving Funds by \$1,805.
- The Department of Health Services (DHS):
 - Closed two of its Revolving Funds totaling \$1,700 and increased two other DHS Revolving Funds by the same amount.
 - Reduced one of its Revolving Funds by \$1,000.
 - Closed one of its RCTFs totaling \$4,000.

If you have any questions, please call me, or your staff may contact Robert Smythe at (213) 253-0100.

JN:AB:PH:RS:TK

Attachments

c: Sachi A. Hamai, Chief Executive Officer
Department Heads
Public Information Office
Audit Committee

Revolving Fund Assignments

Revolving Fund monies, established in accordance with California Government Code Section 29321.1, are available for use by department heads to make change when necessary in carrying out official County business, and to make authorized purchases of services and materials which are legal charges against the County. A departmental Revolving Fund can be assigned or sub-assigned to various locations (e.g., sections, divisions, etc.) within a department. Departments handle each sub-assignment in the same manner as the regular fund assignment.

Departments may also request Revolving Funds for specific purposes such as Cash Aid disbursements and grants. Regardless of the purpose, authority to spend funds must be granted in the Board approved budgetary process, and operating funds must be encumbered prior to making expenditures.

Revolving Fund Assignments as of June 30, 2015					
	Account Title	County Officer (as of 6/30/15)	Fund (1)	Account Number	FY 2014-15 Amount
1	Agricultural Commissioner/Weights and Measures	Kurt E. Floren	A01	1012	\$ 3,250
2	Animal Care and Control	Marcia Mayeda	A01	1013	2,500
3	Assessor	Jeffrey Prang	A01	1015	1,980
4	Auditor-Controller	John Naimo	A01	1016	10,100
5	Beaches and Harbors	Gary Jones	A01	1017	8,200
6	Board of Supervisors (BOS)	Patrick Ogawa	A01	1018	10,000
7	BOS - Commission for Women	Patrick Ogawa	A01	1060	6,000
8	BOS - Extra Expenses	Patrick Ogawa	A01	1019	10,000
9	Chief Executive Office - Children & Families First (Prop 10)	Sachi A. Hamai	B20	1010	8,000,000
10	Child Support Services	Steven J. Golightly	A01	102A	5,000
11	Children and Family Services	Philip L. Browning	A01	1011	16,000
12	Children and Family Services - Cash Aid	Philip L. Browning	A01	1084	2,500
13	Community and Senior Services	Cynthia D. Banks	A01	1080	1,000
14	Consumer and Business Affairs	Brian J. Stiger	A01	1078	300
15	County Counsel	Mary C. Wickham	A01	1022	10,000
16	District Attorney	Jackie Lacey	A01	1024	332,000
17	Fire	Daryl L. Osby	DA1	1010	25,000

	Account Title	County Officer (as of 6/30/15)	Fund (1)	Account Number	FY 2014-15 Amount
18	Health Care Self-Insurance Plan	Lisa M. Garrett	B02	1010	\$ 100,000
19	Health Services (HS) - Administration	Mitchell H. Katz, M.D.	A01	1027	33,400
20	HS - Harbor/UCLA - Cash Aid	Mitchell H. Katz, M.D.	MN1	1085	2,850
21	HS - Harbor/UCLA Medical Center	Mitchell H. Katz, M.D.	MN1	1010	3,700
22	HS - King/Drew - Cash Aid	Mitchell H. Katz, M.D.	MN5	1085	(2)
23	HS - King/Drew General Hospital	Mitchell H. Katz, M.D.	MN5	1010	(2)
24	HS - LAC/USC - Cash Aid	Mitchell H. Katz, M.D.	MN4	1085	5,000
25	HS - LAC/USC Health Care Network	Mitchell H. Katz, M.D.	MN4	1010	23,555
26	HS - Olive View/UCLA - Cash Aid	Mitchell H. Katz, M.D.	MN3	1085	1,300
27	HS - Olive View/UCLA Medical Center	Mitchell H. Katz, M.D.	MN3	1010	7,650
28	HS - Rancho Los Amigos National Rehabilitation Center	Mitchell H. Katz, M.D.	MN7	1010	7,500
29	Human Resources	Lisa M. Garrett	A01	102B	5,000
30	Internal Services	Jim Jones	A01	1025	18,150
31	Medical Examiner-Coroner	Mark A. Fajardo, M.D.	A01	1020	10,250
32	Mental Health Services	Marvin J. Southard, D.S.W.	A01	1031	6,000
33	Military and Veterans Affairs	Ruth A. Wong	A01	1032	2,000
34	Parks and Recreation - Administration	Russ Guiney	A01	1061	25,000
35	Probation - Administration	Jerry E. Powers	A01	1079	32,855
36	Public Defender	Ronald L. Brown	A01	1067	1,000
37	Public Library	Margaret Donnellan Todd	B06	1010	15,475
38	Public Social Services - Cash Aid	Sheryl L. Spiller	A01	1086	60,000
39	Public Social Services - Director	Sheryl L. Spiller	A01	1069	20,000
40	Public Social Services - Federal Program	Sheryl L. Spiller	A01	1087	5,000
41	Public Works - Administration	Gail Farber	A01	1094	13,618
42	Public Works - Flood (Imprest)	Gail Farber	B07	1010	10,623
43	Public Works - Road (Imprest)	Gail Farber	B03	1010	18,429
44	Regional Planning	Richard J. Bruckner	A01	1071	2,000
45	Registrar-Recorder/County Clerk	Dean C. Logan	A01	1072	20,000
46	Sheriff's - Expedited Claims	Jim McDonnell	A01	1098	20,000
47	Sheriff's - Narcotics Enforcement	Jim McDonnell	DN2	1093	500,000

	Account Title	County Officer (as of 6/30/15)	Fund (1)	Account Number	FY 2014-15 Amount
48	Sheriff's - Regular	Jim McDonnell	A01	1075	\$ 67,050
49	Sheriff's - Special Investigation	Jim McDonnell	A01	1095	430,000
50	Superior Court - Alhambra	Sherri R. Carter	A01	1033	1,235
51	Superior Court - Antelope Valley	Sherri R. Carter	A01	1034	350
52	Superior Court - Bellflower	Sherri R. Carter	A01	1047	1,300
53	Superior Court - Beverly Hills	Sherri R. Carter	A01	1035	1,050
54	Superior Court - Burbank	Sherri R. Carter	A01	1036	1,570
55	Superior Court - Compton	Sherri R. Carter	A01	1038	7,500
56	Superior Court - Culver City	Sherri R. Carter	A01	1039	700 (3)
57	Superior Court - Downey	Sherri R. Carter	A01	1040	5,000
58	Superior Court - East Los Angeles	Sherri R. Carter	A01	1041	500
59	Superior Court - El Monte	Sherri R. Carter	A01	1042	870
60	Superior Court - Glendale	Sherri R. Carter	A01	1043	2,685
61	Superior Court - Inglewood	Sherri R. Carter	A01	1044	4,000
62	Superior Court - Long Beach	Sherri R. Carter	A01	1045	2,500
63	Superior Court - Los Angeles	Sherri R. Carter	A01	1046	22,800
64	Superior Court - Malibu	Sherri R. Carter	A01	1048	1,450 (3)
65	Superior Court - Norwalk	Sherri R. Carter	A01	1056	350
66	Superior Court - Pasadena	Sherri R. Carter	A01	1050	580
67	Superior Court - Planning & Research	Sherri R. Carter	A01	1090	100
68	Superior Court - Pomona	Sherri R. Carter	A01	1051	2,800
69	Superior Court - Santa Anita	Sherri R. Carter	A01	1053	1,500 (3)
70	Superior Court - Santa Clarita	Sherri R. Carter	A01	1049	2,575
71	Superior Court - Santa Monica	Sherri R. Carter	A01	1054	1,500
72	Superior Court - South East Huntington Park	Sherri R. Carter	A01	1052	415 (3)
73	Superior Court - Torrance	Sherri R. Carter	A01	1055	6,500
74	Superior Court - West Covina	Sherri R. Carter	A01	1037	2,000
75	Superior Court - Whittier	Sherri R. Carter	A01	1057	1,065 (3)
76	Treasurer and Tax Collector (TTC)	Joseph Kelly	A01	1077	4,800
77	TTC - Budget & Fiscal Services	Joseph Kelly	A01	1088	195

	Account Title	County Officer (as of 6/30/15)	Fund (1)	Account Number	FY 2014-15 Amount
78	TTC - Cash Differences & Overages	Joseph Kelly	A01	1089	\$ 50,000
79	TTC - Mental Health Representative Payee	Joseph Kelly	A01	1100	100,000
80	TTC - Public Administration - Estates Fund	Joseph Kelly	A01	1066	150,000
Total Assignment Amount:					\$ 10,289,125
Total Number of Assignments:					78

- (1) A01 - General Fund
 B02, B03, B06, B07, B20 - Special Revenue Funds
 DA1 - Consolidated Fire District Fund
 DN2 - Other Public Protection Funds
 MN1, MN3, MN4, MN5, MN7 - Enterprise Funds
- (2) Revolving Fund was closed during Fiscal Year 2014-15.
- (3) These courts have been closed. The Los Angeles Superior Court plans to return the monies and close the corresponding Revolving Fund accounts.

Revolving Cash Trust Fund Assignments

Revolving Cash Trust Funds (RCTF) are established in accordance with California Government Code Section 25252.6. An RCTF is an amount of cash requisitioned from trust and set aside to expedite high volume refunds. An RCTF can only be used by an officer or department head for payments which are legally payable out of the deposits in the trust fund from which the cash is being requisitioned.

RCTF Assignments as of June 30, 2015					
	Account Title	County Officer (as of 6/30/15)	Fund (1)	Account Number	FY 2014-15 Amount
1	Health Services (HS) - Acton Rehabilitation Center	Mitchell H. Katz, M.D.	TK7	1140	\$ 7,500
2	HS - Harbor/UCLA Medical Center	Mitchell H. Katz, M.D.	TK7	1136	5,000
3	HS - LAC/USC Medical Center	Mitchell H. Katz, M.D.	TK7	1132	16,000
4	HS - Olive View/UCLA Medical Center	Mitchell H. Katz, M.D.	TK7	1139	3,000
5	HS - Rancho Los Amigos National Rehabilitation Center	Mitchell H. Katz, M.D.	TK7	1138	5,000
6	HS - Warm Springs Rehabilitation Center	Mitchell H. Katz, M.D.	TK7	1141	(2)
7	Medical Examiner-Coroner	Mark A. Fajardo, M.D.	TK7	1102	10,000
8	Sheriff's - Central Jail	Jim McDonnell	TK7	1129	25,000
9	Superior Court - Los Angeles	Sherri R. Carter	TK7	1117	150,000
Total Assignment Amount:					\$ 221,500
Total Number of Assignments:					8

(1) TK7 - Revolving Cash Trust Funds.

(2) Revolving Cash Trust Fund was closed during Fiscal Year 2014-15.